



PUREVIEW | Health
Center

1930 9th Ave, Helena, MT 59601 | 406.457.0000 | PureViewHealthCenter.org

PureView Health Center

**Request for Proposals
Audit Services**

January 2021

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Section I – General Information

PureView Health Center (PVHC) is a 501(c)(3) federally qualified community health center (FQHC) in Helena, MT operating 4 sites located in East Helena, Lincoln and Helena, MT. PVHC provides medical, dental, mental health, pharmacy and enabling services, like case management, insurance eligibility and others to the community. PVHC is working on opening another site in downtown Helena, MT by the end of November 2021. The new site is expected to increase the operations by about 40% and all services described above will be available at the new site.

PVHC currently generates around 35,000 office visits and services around 8,000 patients yearly. PVHC employs approximately 80 FTE between the 4 sites. PVHC's current fiscal year budget is around \$10MM. Major funding categories are patient revenues and federal funding, respectively 56% and 25% of total revenues.

PVHC is seeking proposals for auditing services from qualified accounting firms. PVHC is subject to an annual audit under the Uniform Guidance (2 CFR Part 200).

The selected audit firm for PVHC's annual audit will also prepare PVHC's annual Form 990 and 990T (if applicable).

Additional information concerning PVHC, the required audit services, and the request for proposal process follows.

Section II – Description of Entity to be Audited

Financial Statement and Single Audit

This audit covers PVHC's financial statements, accompanying notes, and schedules. PVHC receives more than \$750K in federal funding annually and subject to Single Audit under the Uniform Guidance (2 CFR Part 200). PVHC received \$2.6MM in Health Resources and Services Administration (HRSA) 330 Grant funding for ongoing operations. In addition to that, PVHC also received federal funding to support Covid-19 operations in the current fiscal year.

PVHC's Board of Directors was a co-applicant with Lewis & Clark County (L&CC) before March 1st, 2020 for HRSA 330 Grant. PVHC performed all major managing functions of the grant. L&CC provided support in administrative functions like HR, payroll, and some financial transaction management. HRSA 330 Grant was awarded to L&CC at that time. On March 1st, 2020 PVHC received HRSA 330 Grant directly and began administrating the program as a stand-alone non-profit entity.

All FQHC program assets were transferred from L&CC to PVHC on March 1st, 2020.

Budgets

The organization prepares an annual budget and maintains monthly projections for each service type and location. Budget and financial projections are provided to the Board on a regular basis.

Central Administration

PVHC provides centralized administration and support for all PVHC operations. FQHC program is the main program that PVHC manages.

Financial Management

PVHC's Finance Department is comprised of seven staff members. The CFO/CIO has more than 10 years of experience, including both non-profit and public accounting positions. The finance team includes an Accountant (in the process of hiring), Accounting Technician, two Billing Specialist and two Medical Coders.

PVHC's accounting system is BlackBaud Financial Edge. This is a fund based application designed specifically for grant management. It maintains financial information for PVHC's fiscal year (February 28/29) as well as the various grant periods. This feature provides PVHC with the ability to produce financial data for each grant and related time period. The accounting system maintains a detailed general ledger utilizing standard double-entry accounting. The system generates budget to actual income statements and trial balances, and accounting data is maintained in accordance with Generally Accepted Accounting Principles. The accounting system also maintains a complete subsystem for accounts payable, cash receipts and fixed assets. The subsystems post directly to the general ledger and contain a complete set of reports and on-line inquiries. Source documents are referenced and easily traced through the accounting system.

PVHC uses ADP system for HR and payroll needs. All hours are tracked to various grants, projects, service categories and locations through timecards by employees. The payroll information is imported into BlackBaud general ledger module.

Internal controls and processes are documented in PVHC's Financial Policies and Procedures Manual. The manual covers procedures for routine maintenance of accounts, cash controls, payroll, accounts payable, travel, property management, leases, contracts, insurance, and budgets. The manual contains references to OMB Circulars for cost principles and uniform requirements for grants administration. The manual is reviewed periodically to ensure appropriate and adequate policies are in place.

Transaction Activity

PVHC's current fiscal year budget is around \$10MM. Major funding categories are patient revenues and federal funding, respectively 56% and 25% of total revenues. Personnel expenses constitute around 70% of total budget.

Sub-Recipients

PVHC doesn't have sub-recipients.

Section III – Nature of Services Required

The auditor will examine the financial statements of PVHC as of and for the years indicated in Section V – Period of the Audits. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. This will include tests of the accounting records of PVHC and other procedures necessary to express an opinion that the financial statements are fairly presented, in all material respects, in accordance with generally accepted accounting principles and to report on PVHC's compliance with the laws and regulations and its internal accounting controls as required for a Single Audit.

This audit will include a determination of major program(s) in accordance with the Uniform Guidance, as well as tests of transactions of federal awards for compliance with applicable laws and regulations.

PVHC staff members will prepare the financial statements and footnotes and accompanying information.

Section IV – Mandatory Qualification of the Auditor

PVHC will only consider auditors possessing the following qualifications:

- Is properly licensed for public practice as a certified public accountant or a public accountant in the State of Montana.
- Meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
- Does not have a record of substandard audit work.
- Is in compliance with applicable per review and continuing professional education standards.

Section V – Period of the Audits

Each PVHC financial statement audit covers a one-year period, from March 1 through February 28/29.

Section VI – Term of the Engagement

Audit Year Ended:

February 28, 2021

February 28, 2022

February 28, 2023

The initial contract will be for three years. The audit contract may be extended for two years up to a total of five years at PVHC's option and with the agreement of the audit firm. The price of each additional year will be negotiated at the time of the extension. The contract will not be extended past a five year period.

Section VII – Entrance/Exit Conference Requirements

Entrance Conference

An entrance conference will be held with appropriate PVHC staff, members of the Finance Committee of the Board and any other interested Board members. Board members will be given the opportunity to meet with the auditors without staff present.

Exit Conference

An exit conference is required before submission of the final report. The audit firm will notify PVHC CFO/CIO of any findings so responses can be prepared prior to the exit conference. An exit conference will be held with appropriate PVHC staff, members of the Finance Committee of the Board, and other interested Board members. The conference will generally focus on findings and the PVHC recommended responses. The firm may wish to review the financial statements, highlight certain areas or offer additional comments.

The firm will also be asked to make a brief appearance at the full Board meeting to discuss the audit and answer any questions before the Board acts on acceptance of the audit.

Section VIII – Assistance Available to Proposers

Previous Auditors

Current fiscal year financial reports are the first PVHC financial reports as stand-alone entity to be audited for the full fiscal year. PVHC engaged Anderson Zurmuehlen & Co., P.C. in PVHC Balance Sheet audit as of March 1st, 2020. This audit is currently in progress.

Balance Sheet audit working papers will be made available to the successful proposer. Arrangements must be made with the prior CPA firm. Contact information for each firm follows.

Anderson Zurmuehlen & Co., P.C., P.O. Box 1040, Helena, MT 59624
Phone: 406-442-1040

Staff Available for Assistance – During the RFP Process

Firms may request information for the purpose of clarification of points necessary for the successful completion of their proposals. Please contact Marina Kuntz, CFO/CIO at (406) 500-2139 or marina.kuntz@pureviewhealthcenter.org for answers to questions that arise as a result of the request for proposal. Please reference Financial Audit RFP in the subject line of the email. Such questions will in no way extend the deadline for proposal submission.

Staff Available for Assistance – During the Audit

The Finance staff will be available to prepare schedules requested and will prepare the financial statements and notes.

PVHC staff will prepare necessary schedules, information and reports for the financial and single audit. The audit firm will need to provide their own list of basic requirements each year.

Representation Letters

Representation letters will be signed by either CEO or CFO/CIO.

Location of Work Areas

A conference room that will accommodate four staff members will be made available.

Proposers Conference

A proposers' conference will not be held.

Federal Oversight Agency

U.S. Department of Health and Human Services, Health Resources and Services Administration.

Section IX – Reports Required

Please see Section III for reference of required reports in accordance with nature of services requested. As circumstances and regulations change, the report content requirements must be modified to comply.

Section X – Time Requirements

Proposed Time Schedule for Selection and Engagement of Auditors:

Mail request for proposal	January 29, 2021
Return deadline for RFP	February 15, 2021
Make final selection and notify proposer	February 22, 2021

Tasks and Tentative Schedule for 2020 PVHC Audit:

List of reports and schedules to be prepared by organization staff	May 15, 2021
Organization staff completion of all schedules and draft reports	May 31, 2021
Entrance conference	May 31, 2021
Field work to begin	June 21, 2021
Completion of field work	July 09, 2021
Exit conference, finalize financial statements and report to Board	September 1, 2021

Section XI – Contractual Arrangements

Payment for services rendered will be made monthly as work progresses.

Section XII – Report Timing

For PVHC's audit, a formal exit conference is to be held with the Finance Committee upon completion of the fieldwork. The auditor will participate with PVHC management

in the presentation of the final report to the full Board. Refer to Section X for the proposed audit time schedule.

Management reports should be submitted as part of the audit report.

Instances of fraud, and/or illegal acts, or indications of such, including all questioned costs, must be covered by separate written report to the federal department or agency which provided the federal assistance funds.

Section XIII – Working Papers

The successful firm will retain the working papers for a minimum of three years after the date of the audit report issuance to the auditee, unless the State notifies the contractor to extend the retention period. The working papers must be available for examination by the authorized representatives of the federal audit agency, the Inspector General, state agencies, and PVHC.

Section XIV – Right to Reject

The Board reserves the right to reject any or all proposals received as a result of this request. The Board will not pay for any information contained in the proposals. The Board will not be liable for costs incurred by firms prior to issuance of an agreement. The Board may negotiate separately with any source in any manner necessary to serve the best interests of PVHC. The award will be made to the firm which, in the opinion of PVHC, is best qualified to perform the audit.

Section XV – Format of RFP Response

To simplify and expedite the review process and obtain the maximum degree of information for evaluation purposes, the proposal must be organized in the manner specified below.

Title Page

Show the RFP subject, the name of the proposer's firm, physical and mailing addresses, telephone number, name of contact person, and date of submission with the period which the proposal is effective.

Table of Contents

Include a clear identification of the material submitted by section and by page number.

Letter of Transmittal

Briefly state the proposer's understanding of the work to be done and make a positive commitment to perform the work within the time period. Include the names of persons authorized to represent the firm, their title, email and physical addresses, and telephone number. Limit the letter to two pages. A person authorized to contractually commit the firm must sign the letter.

Profile of the Audit Firm

State whether the firm is local, regional, or national.

Give the location of the office from which the work is to be performed and the number of partners, managers, supervisors, and other professional staff employed at that office.

Describe the range of activities performed by the local office such as audit and accounting, tax and/or management advisory services.

Describe the firm's experience with performing audits comparable to those required by PVHC.

State whether the firm's staff are properly licensed to practice as certified public accountants.

State whether the firm meets the independence, due professional care and quality control standards as required by Government Auditing Standards, including the requirements for continuing professional education and external peer reviews. Please include copy of the firm's most recent Peer Review report (we may ask for the related letters of comments).

State if the firm does or does not have a record of substandard work. If there is a record of substandard work, please explain.

State whether the firm has been the object of any disciplinary action by an oversight body or legal challenges during the last three years. Provide a description of any actions and the outcome.

Audit Team's Qualifications

Identify the staff members who will work on the audit; noting staff members not located in Helena. Include brief resumes for each person to be assigned to the audit. The resumes should include a description of professional work experience in the area of non-profit and single audits or retirement plans, and a listing of continuing education received in the applicable subject area within the past three years. The resumes may be included as an appendix. Indicate each individual's responsibility relative to the audit and the approximate amount of time he or she will devote.

Please include the firm's approach to maintaining audit staff continuity, including the firm's staff turnover experience in the last two years. How will PVHC be notified if key engagement personnel changes are made?

References

Provide the names and telephone numbers of three client officials who can be contacted as references. The audits performed for these clients must be comparable in complexity and scope with those required by PVHC.

Additional Technical Information

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be included in this section. The proposer's general information publications, such as directories or client lists, should not be included. If there is no additional information to present, state "There is no additional information we wish to present."

Proposer's Approach to Examination

Submit a work plan to accomplish the scope of the audit. The work plan should include time estimates for each significant segment of work and the staff level to be assigned, and how those time estimates fit the proposed time line of the audit. Please include the firm's use of technology in the audit.

Compensation

A cost schedule stating the number of hours necessary, an hourly rate by staff classification including the resulting totals per staff category, and a schedule of travel costs and other out-of-pocket expenses should be submitted to justify the all-inclusive maximum fee to be stated in this section of the proposal.

The fee must be stated separately for each of the three years of the proposal period. The PVHC Form 990 (including 990T) fee should not be included in the total audit fee and should be stated separately for each of the three years of the proposal period.

Describe the firm's approach and billing rates for questions on technical matters that may arise throughout the year, or whether these occasional services are covered in the proposed fee structure.

Section XVI – Submission of Proposals

PVHC must receive a proposal by 5:00 PM on Monday, February 15, 2021.

All responses must be delivered to:

- If submitting via U.S. Postal Service:
Identify the solicitation title clearly on the submitted envelope.

PureView Health Center
Attn: Melonie Van Dyke, Executive Assistant
RE: Financial Audit RFP
1930 9th Ave.
Helena, MT 59601

- If submitting in person or by carrier:
Identify the solicitation title clearly on the submitted envelope.

PureView Health Center
Attn: Melonie Van Dyke, Executive Assistant
RE: Financial Audit RFP
1930 9th Ave.
Helena, MT 59601

- If submitting by email:
Identify the solicitation title clearly in the subject line of the email.

Email: Melonie.VanDyke@pureviewhealthcenter.org
Melonie Van Dyke, Executive Assistant
Subject Line: Financial Audit RFP

Section XVII – Evaluation of the Proposals

PVHC will form a committee to evaluate proposals received. This committee will present the results of its evaluation to the Board's Finance Committee. The Finance Committee will recommend to the full Board which proposal or proposals to accept. PVHC will complete this process in a timely manner. At a minimum, the selection will be based upon the following factors.

Efforts will be made by PVHC to utilize small businesses and minority- or women-owned businesses. A proposer qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).

- The proposer's commitment to meet audit requirements.
- The proposer's qualifications including independence, peer review results, depth of services, and record of disciplinary action.
- The proposer's prior experience and success with similar engagements.
- The qualifications of proposed audit staff and managers.
- The level of direction and supervision to be exercised over audit team.

- The cost of audit services.
- The viability of the proposed work plan. Does the work plan reflect how the audit objectives will be successfully accomplished?
- Positive references from organizations receiving services from the firm that are comparable to those sought by PVHC.

**Board of Directors
PureView Health Center**

**CEO
Jill--Marie Steeley
1 FTE**

**CFO/CIO
Marina Kuntz
1 FTE**

**Executive Assistant
1 FTE**

**H.R. Manager
Aaron Douglas
1 FTE**

**COO
Paula Wright
1 FTE**

**Billing Coordinator
1 FTE**

**Billing Specialists
2 FTE**

**Billing Coder
1 FTE**

**Billing Coder
1 FTE**

**Accountant
1 FTE**

**Accounting Technician
1 FTE**

**Patient Support Services Manager
Marlo Manicke-Domier
1 FTE**

**Front Desk Admin
Assistants
7 FTE, 1 PTE**

**Medical Records
1 FTE**

**Parker Front Desk
Admin Assistants
2 FTE, 1 PTE**

**Pharmacy Director
Michelle Marten
1 FTE**

**Clinical Pharmacist
1 FTE**

**Pharmacist
1 PTE**

**Pharmacy Tech
1 FTE**

**Pharmacy Driver
1PTE**

**Dental Director
Dr. Justin Hicks
1 FTE**

**Dentists
2 FTE**

**Dental
Hygienists
2 FTE**

**Dental
Assistants
3 FTE**

**Medical Director
Dr. Madeline Turner
1 FTE**

**M.D.
2 FTE**

**D.O.
1 FTE**

**FNP-C
2 FTE**

**PA-C
1 FTE**

**Parker Medical
FNP-C
1 FTE**

**Behavioral Health
Supervisor
1 FTE**

**APRN
1.5 FTE**

**LCSW
1 FTE
1 PTE**

**LAC
1 FTE**

**BH Case Mgr
1 FTE**

**Case Managers
2 FTE**

**ACA
Outreach
MAP
1 FTE**

**Clinical Admin
Assistants
2 FTE**

**Clinical Nurse
Manager
1 FTE**

**Clinic RN's
4 FTE 1PTE**

**Clinic LPN's
6 FTE**

**Diabetes Educator
1 FTE**

**Chronic Care LPN
1 FTE**

**Clinic MA's
2 FTE**

**Parker Medical
RN
1 FTE**